

Peran Mediasi *Accounting Conservatism* dalam Pengaruh *Book Tax Differences* terhadap *Tax Aggressiveness*

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ABSTRAK

Penelitian ini bertujuan untuk mendapatkan bukti empiris mengenai pengaruh *book tax differences* terhadap *tax aggressiveness* dengan *accounting conservatism* sebagai variabel mediasi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode 2015-2018. Sumber data pada penelitian ini diperoleh dari laporan keuangan tahunan perusahaan. Teknik pengambilan sampel yang digunakan dengan cara *purposive sampling*. Sampel yang diperoleh sebanyak 267 perusahaan yang telah memenuhi kriteria untuk dijadikan sampel penelitian selama 4 periode (2015-2018). Teknik analisis yang digunakan ialah analisis regresi linier berganda dengan menggunakan program SPSS dengan terlebih dahulu dilakukan uji asumsi klasik. Hasil dari uji analisis regresi pada penelitian ini dapat memberikan empat kesimpulan bahwa: (1) *Book tax differences* berpengaruh terhadap *accounting conservatism*. (2) *Accounting conservatism* berpengaruh terhadap *tax aggressiveness*. (3) *Book tax differences* berpengaruh terhadap *tax aggressiveness* dan (4) *accounting conservatism* akan memediasi pengaruh *book tax differences* terhadap *tax aggressiveness*.

Kata Kunci: *Book tax differences, Accounting conservatism, Tax aggressiveness*

The Role of Accounting Conservatism Mediation in the Effect of Book Tax Differences on Tax Aggressiveness

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ABSTRACT

This research aims to obtain empirical evidence about the effect of book tax differences to tax aggressiveness with accounting conservatism as a mediating variable on manufacturing companies listed on the Indonesian Stock Exchange in the period 2015-2018. Sources of data in this study were obtained from the company's annual financial statements. The sampling technique used was purposive sampling. Samples obtained as many as 267 companies that have met the criteria for research samples for 4 periods (2015-2018). The analysis technique used is second stage regression analysis using the SPSS program with doing the classic assumption tests first. There are four conclusions of this research: (1) Book tax differences affect accounting conservatism. (2) Accounting conservatism affect tax aggressiveness. (3) Book tax differences affect tax aggressiveness and (4) accounting conservatism will mediate the relationship between book tax differences with tax aggressiveness.

Keyword: Book tax differences, Accounting conservatism, Tax aggressiveness